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SINK – special income tax for foreign residents

If you live in another country and work in Sweden, you are subject to regular taxation in Sweden for income from work.

Apply via our e-service

[Ansökan om särskild inkomstskatt](#)

Öppettider: 00-24

SINK-skatten höjs från 20 procent till 25 procent från och med den 1 januari 2018

Om du inte har väsentlig anknytning till Sverige och inte vistas här stadigvarande har du möjlighet att bli beskattad enligt SINK. Du betalar från och med den 1 januari 2018 25 procent i skatt på ersättningen och eventuella förmåner.

Apply for special income tax for foreign residents (SINK)

You can personally apply for SINK or your employer can do so on your behalf. The easiest way to do this is via our e-Service: Ansökan om särskild inkomstskatt (Apply for special income tax for foreign residents (SINK))

In the event that the Swedish Tax Agency approves your application, you will receive a SINK decision specifying the tax. You are then to forward the decision to your employer.

If you have a digital mailbox for official letters, the decision will be sent to this digital channel instead of by paper.

Go to digg.se to read more about how to obtain a secure digital mailbox.

- [Digg.se External link.](#)

Choosing regular tax instead of special income tax for foreign residents (SINK)

You can opt to be taxed in accordance with standard regulations i.e. pursuant to the Income Tax Act, even if you fulfil the conditions to be eligible for special income tax for foreign residents (SINK). You are entitled to deductions for such items as travel to and from work, and increased living costs. If you opt to be taxed pursuant to the Income Tax Act, this will apply to all of your income from employment in Sweden during the year. Contact the Swedish Tax Agency if you wish to calculate how much tax you are liable for.

If a minimum of 90 per cent of your overall earned income during the year originates from Sweden, you are also entitled to personal deductions, such as standard tax allowance and earned income tax credit.

You are liable for average municipal tax and if you have higher income, for national tax. You must then submit your tax return in Sweden.

To choose taxation in accordance with normal tax regulations, you are to use the same e-Service as when you applied for SINK (Application – special income tax for foreign residents). Answer the question in the form about how you would like to be taxed.

You can also opt for taxation pursuant to standard regulations (Income Tax Act) if you use form SKV 4350. Under the section, Other disclosures, indicate that you wish to be taxed pursuant to the Income Tax Act instead of special income tax for foreign residents (SINK).

You can also retroactively, within five years, request the reversal of the Swedish Tax Agency's decision on special income tax for foreign residents (SINK) or taxation pursuant to the Income Tax Act. Your tax is then adjusted retroactively.

- [Special income tax for foreign residents, artists and athletes \(A-SINK\)](#)

When the payer of your income has made a tax deduction that is greater than deductions in accordance with SINK taxation

For the payer of your remuneration (for example, salary or pension) to make a tax deduction under SINK, there has to be, among other requirements, a decision made on SINK. In the absence of such a decision, the payer of your remuneration should instead make a tax deduction in accordance with preliminary tax.

If the Swedish Tax Agency should make a decision that you are to be taxed pursuant to SINK for one or more periods during which your payer has already remunerated you, the tax deduction based on preliminary tax may be greater than for taxation in accordance with SINK. In such a case, you can request a refund of the excess taxes paid. Note that the Swedish Tax Agency can only address your request for a tax refund only after the payer has submitted information about your remuneration via PAYE tax returns.

In order to be granted a refund, there must be no impediments to such a refund, such as outstanding tax liability.

If the Swedish Tax Agency should find that there is any refundable tax at the time of its decision to grant taxation pursuant to SINK, the Swedish Tax Agency will issue an appendix to the decision. You can use this appendix to support your request for a tax refund. The specific information that you need to submit to the Swedish Tax Agency is stated in the appendix.

If you have not received such an appendix, you are still entitled to request a tax refund. You are to state:

- Your name
- Personal identity number/case coordination number
- That you are requesting a tax refund on income that is to be taxed in accordance with SINK
- Reference number of the SINK decision concerned.

If you have previously registered a receiving account with the Swedish Tax Agency, indicate that the refund should be made to this account.

If you have **not** registered a receiving account with the Swedish Tax Agency, you will also need to submit information about the bank account into which the refund should be paid. To ensure that the Swedish Tax Agency pays the refund to your account, you are to:

- attach a certificate from your banks proving that you are the holder of the bank account.
- The certificate must be the original, not a copy, and signed by the bank.
- The certificate may not be older than 6 months.

If you would like to have the refund deposited in your **Swedish** bank account, you must also state the **account number, including clearing number**.

If you would like to have the refund deposited in your **foreign** bank account, you must state the **IBAN number and the account's BIC/SWIFT code**.

You are to submit your request and supporting documentation to the address given in the decision on your SINK taxation.

[Ansökan om särskild inkomstskatt](#)

Application form

If you prefer to submit your application using a paper form, you can do this instead (note that the use of paper forms could entail longer processing times, including postal times):

1. Fill in the form, Application - special income tax for foreign residents (SKV 4350).
2. Attach an identification document, such as a photocopy of your passport. If the individual concerned already has a personal identity number or case coordination number, you do not need to attach any identification document.
3. Send the application to the branch of the tax office where your employer is registered.

If you prefer to submit the information using a paper form and have a foreign employer without a permanent establishment in Sweden, you are to submit your SINK application to the Swedish Tax Agency. When you receive a SINK decision you are to personally pay your taxes to the Swedish Tax Agency.

Statement of paid special income tax for non-residents ("SINK")

From 2022, the Swedish Tax Agency will issue annual statements to everyone who pays special income tax for non-residents ("SINK"). Each annual statement you receive will confirm your SINK-liable income for the previous income year, and the amount of special income tax you have paid for that year. We will send out the statements by 15 December.

- [Legal guidance in Swedish about Statement of paid special income tax for non-residents \("SINK"\)](#) External link.

Contact the Swedish Tax Agency if you have any further questions.

- [Contact us](#)

Download forms

- [Application – special income tax on non-residents \(SKV 4350\)](#)

Other

- [Working in Sweden](#)

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